

Exhibit 15

Columbia Behavioral Healthcare
A DIVISION OF COLUMBIA HEALTHCARE SERVICES, INC.

New York, New York 10032
180 Ft. Washington Avenue
Harkness Pavilion, Room 254

September 24, 2003

Mr. Stephen Worth
Attorney for Mr. Scott Chernoff

Dear Mr. Worth:

I am sending you this letter to confirm that Mr. Scott Chernoff is my patient at the Columbia University Intensive Outpatient Program. He has been seen here since January 2003 for diagnoses of Major Depressive Disorder, Alcohol Abuse, and a concern for Substance Induced Mood Disorder. He has received treatment including medication and three times per week half-day groups. Most recently, he has received Effexor XR 150 mg po bid in addition to an ongoing once per week group and individual meetings with me for medication management. He has received psychiatric hospitalizations on three occasions, most recently for five days ending on September 22, 2003. He is in the process of being admitted to a 28-day inpatient alcohol rehabilitation treatment center, in addition to having received outpatient alcohol treatment through the NYPD in the past. His prognosis is good if continues in treatment for his depressive symptoms and problems with alcohol abuse.

I can be reached at 212-305-3910 if you have any questions.

Sincerely,

Benjamin McCommon, M.D.
Attending Psychiatrist, New York Presbyterian Hospital
Assistant Professor of Clinical Psychiatry, Columbia University

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